



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0519-22733696

**27 Lincoln County**

**0519 Troy Elem**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk:** Trinette Todd **Phone #:** (406) 295-4606

(Signature)

(Date)

**Chair, Board of Trustees:** John Konzen

(Signature)

(Date)

**County Superintendant** Nancy Trotter Higgins

(Signature)

(Date)

## Software

**Accounting Package:** Black Mountain

**For FY16 did the district employ a certified special education director?** No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	Aggregate Reim/Indirects	LOCAL		Local
005	Lindsay Donation	LOCAL		
006	MBI-OPI	STATE		
008	Climbing Wall	LOCAL		
009	Kootenai Tribe	LOCAL		
010	Alta Care Medicaid Reimbursement	STATE		
011	Refund	LOCAL		
021	Fit Kids Club	LOCAL		
025	Miscellaneous	LOCAL		
030	Town Pump Donation	LOCAL		
035	MOST 14-15	LOCAL		
036	MOST 15-16	LOCAL		
095	Rural Low Income (Title VI-B-2)	FEDERAL		84.358B
096	Rural Low Income (Title VI-B-2)	FEDERAL		84.358B
112	Mission Nutrition Grant	LOCAL		
136	Gifted and Talented	STATE	027 0519 13 16	State
176	Title IV, Part B, 21st Century	FEDERAL		84.287
177	Title IV, Part B, 21st Century	FEDERAL		84.287
200	Building Reserve - Safety	LOCAL		
315	Title I, Part A, Improving Basic Programs	FEDERAL	2705193113	84.010A
316	Title I, Part A, Improving Basic Programs	FEDERAL	2705193113	84.010A
394	Student Interventionist	LOCAL		
412	Fuel Up to Play 60	LOCAL		
456	No Kid Hungry - Share Our Strength	LOCAL		
465	Smarter Lunchroom Mini Grant	FEDERAL		
622	Playground - Donation	LOCAL		
623	DONATION 14-15	LOCAL		
775	IDEA Part B	FEDERAL		84.027
776	IDEA Part B	FEDERAL	027 0519 77 16	84.027
796	IDEA Preschool	FEDERAL		84.173A

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	264,651.94	11,642.00	91,557.98	
02	Taxes Receivable - Real and Personal (120-149)	29,617.98	9,204.74	3,216.32	
03	Taxes Receivable - Protested (150-159)	290.08	91.77	31.04	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	294,560.00	20,938.51	94,805.34	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)	152.79			
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	29,908.06	9,296.51	3,247.36	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	85,581.25			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	179,223.48	11,642.00	91,557.98	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	264,804.73	11,642.00	91,557.98	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	294,712.79	20,938.51	94,805.34	

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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		82,897.17	(26,089.56)	3,127.96
02	Taxes Receivable - Real and Personal (120-149)	814.88			1,030.11
03	Taxes Receivable - Protested (150-159)	8.54			9.88
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			61,562.39	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	823.42	82,897.17	35,472.83	4,167.95
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	823.42			1,039.99
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			3,876.08	1,630.10
48	Fund Balance for Budget		82,897.17	31,596.75	1,497.86
52	<b>TOTAL FUND BALANCE/EQUITY</b>		82,897.17	35,472.83	3,127.96
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	823.42	82,897.17	35,472.83	4,167.95

# Trustees' Financial Summary

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			3,059.84	13,500.79
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			3,059.84	13,500.79
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			3,059.84	13,500.79
52	<b>TOTAL FUND BALANCE/EQUITY</b>			3,059.84	13,500.79
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			3,059.84	13,500.79

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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	161,963.82			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	161,963.82			
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	161,963.82			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	161,963.82			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	161,963.82			

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	18.78	5.68		18,216.56
02	Taxes Receivable - Real and Personal (120-149)				4,215.08
03	Taxes Receivable - Protested (150-159)				42.72
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	18.78	5.68		22,474.36
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				4,257.80
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	18.78	5.68		18,216.56
52	<b>TOTAL FUND BALANCE/EQUITY</b>	18.78	5.68		18,216.56
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	18.78	5.68		22,474.36

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		14,500.72		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		14,500.72		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		14,500.72		
52	<b>TOTAL FUND BALANCE/EQUITY</b>		14,500.72		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		14,500.72		

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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				4,810.52
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				4,810.52
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				4,810.52
35	<b>TOTAL LIABILITIES</b>				4,810.52
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				4,810.52



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	533,040.72	511,996.59
1190	Penalties and Interest on Taxes	2,663.43	2,819.36
1510	Interest Earnings	697.57	627.61
1900	Other Revenue from Local Sources	0.00	149.00
3110	Direct State Aid	746,771.74	763,881.83
3111	Quality Educator	76,481.96	71,851.15
3112	At Risk Student	17,207.70	16,343.30
3113	Indian Education For All	5,691.60	5,721.12
3114	American Indian Achievement Gap	2,400.00	2,665.00
3115	State Spec Ed Allowable Cost Pymt to Districts	64,654.78	54,835.20
3116	Data For Achievement	4,185.00	5,480.00
3118	Natural Resource Development	5,321.62	8,575.79
3120	State Guaranteed Tax Base Aid	254,939.65	299,652.21
3444	State School Block Grant	126,597.04	126,597.04
3445	State Combined Fund School Block Grant	8,049.42	8,049.42
3446	SB96 Block Grant Reimbursement	1,454.83	0.00
3447	SB96 Combined Block Grant Reimbursement	177.41	0.00
6100	Material Prior Period Revenue Adjustments	25.71	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,850,360.18</b>	<b>1,879,244.62</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	721,557.74	755,577.86
			2XX Personal Services - Employee Benefits	130,660.42	104,164.65
			3XX Purchased Professional and Technical Services	9,010.10	12,821.96
			4XX Purchased Property Services	6,002.18	8,858.49
			5XX Other Purchased Services	3,026.99	6,365.96
			6XX Supplies and Materials	37,991.05	106,580.36
			810 Dues and Fees	1,180.00	608.40
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	31,446.95	46,544.00
			2XX Personal Services - Employee Benefits	15,174.23	4,744.75
			5XX Other Purchased Services	0.00	100.00
			6XX Supplies and Materials	165.00	0.00
		<b>221X Improvement of Instruction Services</b>			
			1XX Personal Services - Salaries	3,877.16	469.66

# Trustees' Financial Summary

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**27 Lincoln County**

**0519 Troy Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	11,030.10	264.79
			6XX Supplies and Materials	6,267.28	184.65
		<b>222X Educational Media Services</b>			
			1XX Personal Services - Salaries	39,847.75	39,306.07
			2XX Personal Services - Employee Benefits	4,762.22	4,356.82
			6XX Supplies and Materials	0.00	6,873.27
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	29,425.04	25,621.40
			2XX Personal Services - Employee Benefits	19,368.64	8,879.65
			3XX Purchased Professional and Technical Services	31.25	0.00
			4XX Purchased Property Services	124.08	0.00
			5XX Other Purchased Services	11,999.78	20,831.56
			6XX Supplies and Materials	1,704.85	2,522.87
			810 Dues and Fees	1,580.00	7,590.72
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	137,612.78	116,450.94
			2XX Personal Services - Employee Benefits	12,907.42	5,868.59
			3XX Purchased Professional and Technical Services	100.00	0.00
			4XX Purchased Property Services	542.17	0.00
			5XX Other Purchased Services	717.08	1,015.34
			6XX Supplies and Materials	1,883.13	4,331.29
			810 Dues and Fees	6,085.00	5,133.52
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	19,480.83	14,100.14
			2XX Personal Services - Employee Benefits	5,337.08	6,841.15
			3XX Purchased Professional and Technical Services	13,786.94	16,878.69
			5XX Other Purchased Services	17,426.08	9,045.25
			6XX Supplies and Materials	5,052.01	9,268.24
			810 Dues and Fees	5,839.23	7,105.87
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	96,632.28	107,169.79
			2XX Personal Services - Employee Benefits	18,979.54	24,321.94
			3XX Purchased Professional and Technical Services	62.00	18,703.75
			4XX Purchased Property Services	79,038.09	96,075.82
			5XX Other Purchased Services	122.21	305.24
			6XX Supplies and Materials	26,921.28	53,276.46
			7XX Property and Equipment Acquisition	0.00	5,969.75
		<b>27XX Student Transportation Services</b>			
			4XX Purchased Property Services	1,334.79	0.00
		<b>52XX Capital Leases or Long Term Notes with Board of Investments</b>			
			840 Principal On Debt	0.00	79,339.93

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	<b>280 Special Education - Local and State</b>					
		<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	70,449.76	55,465.81	
			2XX Personal Services - Employee Benefits	6,908.47	3,634.93	
			3XX Purchased Professional and Technical Services	762.01	442.00	
			5XX Other Purchased Services	436.57	0.00	
			6XX Supplies and Materials	406.11	0.00	
			810 Dues and Fees	284.99	0.00	
	<b>329 State Miscellaneous Grants</b>					
		<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	11,066.96	11,662.83	
			2XX Personal Services - Employee Benefits	1,515.03	1,703.89	
			6XX Supplies and Materials	0.00	704.08	
	<b>710 School Sponsored Extracurricular Activities</b>					
		<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	291.21	36.66	
			2XX Personal Services - Employee Benefits	19.80	2.58	
		<b>34XX Extracurricular - Activities</b>				
			1XX Personal Services - Salaries	0.00	251.53	
			2XX Personal Services - Employee Benefits	0.00	1.43	
			5XX Other Purchased Services	194.00	35.92	
			6XX Supplies and Materials	0.00	15.36	
	<b>720 School Sponsored Athletics</b>					
		<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	2,562.42	350.81	
			2XX Personal Services - Employee Benefits	105.16	13.58	
			5XX Other Purchased Services	500.00	0.00	
		<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	38,811.40	27,346.73	
			2XX Personal Services - Employee Benefits	4,373.28	5,211.69	
			5XX Other Purchased Services	96.20	14.10	
			6XX Supplies and Materials	306.86	2,418.62	
	<b>910 Food Services</b>					
		<b>31XX Food Services</b>				
			1XX Personal Services - Salaries	4,465.19	5,530.26	
			2XX Personal Services - Employee Benefits	190.19	254.97	
	<b>999 Undistributed</b>					
		<b>61XX Operating Transfers to Other Funds</b>				
			910 Operating Transfers to Other Funds	22,816.46	4,367.78	
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			920 Resources Transferred to Other School Districts or Cooperatives	135,151.21	9,898.14	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>1,837,806.03</b>	<b>1,873,833.29</b>	



# Trustees' Financial Summary

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## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance					173,812.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,879,244.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,873,833.29	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	85,581.25	Less Last Year	0.00	(4b)	85,581.25	
					85,581.25	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					264,804.73	(5)

# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	151,699.03	161,004.86
	1190 Penalties and Interest on Taxes	623.05	822.51
	1510 Interest Earnings	2.23	42.90
	2220 County On-Schedule Trans Reimb	32,465.08	30,478.54
	3210 State On-Schedule Trans Reimb	32,465.09	30,478.56
	3444 State School Block Grant	7,221.28	7,221.28
	3446 SB96 Block Grant Reimbursement	292.84	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>224,768.60</u>	<u>230,048.65</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	23,870.40	24,784.13
			2XX Personal Services - Employee Benefits	11,692.65	7,050.15
			5XX Other Purchased Services	10,589.82	0.00
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	33,555.94	46,322.53
			2XX Personal Services - Employee Benefits	4,464.38	5,610.42
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	10,209.09	13,046.99
			2XX Personal Services - Employee Benefits	4,799.50	6,627.74
			3XX Purchased Professional and Technical Services	1,175.00	0.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	101.20	0.00
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	59,211.30	49,628.07
			2XX Personal Services - Employee Benefits	16,724.73	9,529.99
			3XX Purchased Professional and Technical Services	811.35	438.68
			4XX Purchased Property Services	8,766.97	6,811.54
			5XX Other Purchased Services	1,047.48	1,491.86
			6XX Supplies and Materials	24,628.63	19,689.77
			7XX Property and Equipment Acquisition	3,356.40	0.00
			810 Dues and Fees	22.00	0.00
	<b>999 Undistributed</b>				
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	<u>0.00</u>	<u>42,214.35</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>215,026.84</u>	<u>233,246.22</u>



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## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance					14,839.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					230,048.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					233,246.22	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					11,642.00	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	71,447.69	55,576.83
	1190 Penalties and Interest on Taxes	218.67	353.51
	1510 Interest Earnings	163.72	165.97
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>71,830.08</b>	<b>56,096.31</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			7XX	Property and Equipment Acquisition	0.00	58,028.26
	999	Undistributed				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920	Resources Transferred to Other School Districts or Cooperatives	20,000.00	10,000.00
200	Building Reserve - Safety					
	998	School Safety Transfers to Building Reserve Fund				
		61XX	Operating Transfers to Other Funds			
			911	School Safety Transfer to Building Reserve Fund	15,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				35,000.00	68,028.26	

Schedule Of Changes Worksheet						Fund Code 11
Beginning Fund Balance						103,489.93 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						56,096.31 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						68,028.26 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						91,557.98 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	4.26	0.00
	1611 National School Lunch Program	30,428.80	1,455.34
	3220 State Food Services Match	529.79	0.00
	4550 Federal Child Nutrition	154,291.33	178,664.96
	4552 Fresh Fruit And Vegetable	7,750.08	9,885.04
	6100 Material Prior Period Revenue Adjustments	148.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>193,152.26</b>	<b>190,005.34</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	70,233.95	81,948.81
			2XX Personal Services - Employee Benefits	16,947.19	27,108.30
			5XX Other Purchased Services	656.22	0.00
			6XX Supplies and Materials	104,371.81	78,660.09
			810 Dues and Fees	115.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>192,324.17</b>	<b>187,717.20</b>

### Schedule Of Changes Worksheet Fund Code 12

Beginning Fund Balance	-2,288.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	190,005.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	187,717.20	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	7,732.86	14,620.59
	1190 Penalties and Interest on Taxes	33.24	51.89
	1510 Interest Earnings	0.00	0.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,766.10	14,672.50

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX Personal Services - Salaries	8,627.15	12,158.45	
			2XX Personal Services - Employee Benefits	1,372.85	2,247.13	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				10,000.00	14,405.58	

Schedule Of Changes Worksheet						Fund Code 13
Beginning Fund Balance						-266.92 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						14,672.50 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						14,405.58 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00 (5)

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	95.07	161.00
	2240 County Retirement Distribution	284,566.73	238,550.29
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>284,661.80</b>	<b>238,711.29</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	132,183.95	119,283.38
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	4,776.28	7,494.11
		221X	Improvement of Instruction Services		
			2XX Personal Services - Employee Benefits	0.00	78.48
		222X	Educational Media Services		
			2XX Personal Services - Employee Benefits	6,560.69	6,132.81
		23XX	Support Services - General Administration		
			2XX Personal Services - Employee Benefits	4,311.45	7,994.96
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits	21,336.46	26,417.06
		25XX	Support Services - Business		
			2XX Personal Services - Employee Benefits	4,385.54	4,381.27
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	11,475.18	14,108.83
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	6,658.48	7,150.33
	280	Special Education - Local and State			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	11,173.39	10,711.77
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	1,379.55	1,767.76
	610	Adult Continuing Education Programs			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	335.41	623.43
	710	School Sponsored Extracurricular Activities			
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	23.42	2.94



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
		<b>34XX</b>	<b>Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	534.89	40.34	
	<b>720</b>	<b>School Sponsored Athletics</b>				
		<b>27XX</b>	<b>Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	244.89	28.21	
		<b>35XX</b>	<b>Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	3,901.51	4,186.06	
	<b>910</b>	<b>Food Services</b>				
		<b>31XX</b>	<b>Food Services</b>			
			2XX Personal Services - Employee Benefits	12,207.47	12,862.09	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>221,488.56</u>	<u>223,263.83</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					67,449.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					238,711.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					223,263.83	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					82,897.17	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
<b>006 MBI-OPI</b>		
	1900 Other Revenue from Local Sources	424.37
<b>009 Kootenai Tribe</b>		
	1900 Other Revenue from Local Sources	2,000.00
<b>010 Alta Care Medicaid Reimbursement</b>		
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	18,439.33
<b>011 Refund</b>		
	1900 Other Revenue from Local Sources	507.84
<b>025 Miscellaneous</b>		
	1900 Other Revenue from Local Sources	3,458.12
	6100 Material Prior Period Revenue Adjustments	1,992.80
<b>036 MOST 15-16</b>		
	1900 Other Revenue from Local Sources	5,000.00
<b>096 Rural Low Income (Title VI-B-2)</b>		
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,571.00
<b>136 Gifted and Talented</b>		
	3600 State Gifted & Talented Reimbursement	5,190.31
<b>177 Title IV, Part B, 21st Century</b>		
	4340 Title IV, Part B, 21st Century Community Learning Centers	51,311.00
<b>315 Title I, Part A, Improving Basic Programs</b>		
	4200 Title I, Part A, Improving Basic Programs	27,882.00
<b>316 Title I, Part A, Improving Basic Programs</b>		
	4200 Title I, Part A, Improving Basic Programs	224,017.23
<b>394 Student Interventionist</b>		
	1900 Other Revenue from Local Sources	30,000.00
<b>412 Fuel Up to Play 60</b>		
	1900 Other Revenue from Local Sources	2,330.00
<b>622 Playground - Donation</b>		
	1900 Other Revenue from Local Sources	3,195.75
<b>775 IDEA Part B</b>		
	4560 IDEA, Part B, Children with Disabilities	55,401.00
<b>776 IDEA Part B</b>		
	4560 IDEA, Part B, Children with Disabilities	100,142.47
<b>796 IDEA Preschool</b>		
	4570 IDEA Preschool	2,137.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>542,000.22</b>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
006	MBI-OPI				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		5XX	Other Purchased Services		939.59
			<b>006 Subtotal</b>		939.59
010	Alta Care Medicaid Reimbursement				
	280	Special Education - Local and State			
	1XXX	Instruction			
		3XX	Purchased Professional and Technical Services		14,227.59
			<b>010 Subtotal</b>		14,227.59
011	Refund				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		507.84
			<b>011 Subtotal</b>		507.84
025	Miscellaneous				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		20.60
		2XX	Personal Services - Employee Benefits		3.11
		5XX	Other Purchased Services		266.86
		6XX	Supplies and Materials		1,006.95
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services		3,000.00
		6XX	Supplies and Materials		388.76
			<b>025 Subtotal</b>		4,686.28
030	Town Pump Donation				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		500.00
			<b>030 Subtotal</b>		500.00
036	MOST 15-16				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		1,200.00
		2XX	Personal Services - Employee Benefits		207.36
		5XX	Other Purchased Services		557.19
		6XX	Supplies and Materials		3,035.45
			<b>036 Subtotal</b>		5,000.00



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## Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
096	Rural Low Income (Title VI-B-2)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		7,220.50
			2XX Personal Services - Employee Benefits		1,350.50
			<b>096 Subtotal</b>		<b>8,571.00</b>
136	Gifted and Talented				
	360	State Gifted & Talented Reimbursement			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,700.00
			2XX Personal Services - Employee Benefits		293.76
			3XX Purchased Professional and Technical Services		99.00
			6XX Supplies and Materials		3,097.55
			<b>136 Subtotal</b>		<b>5,190.31</b>
176	Title IV, Part B, 21st Century				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		1XXX	Instruction		
			1XX Personal Services - Salaries		581.41
			2XX Personal Services - Employee Benefits		65.49
			6XX Supplies and Materials		307.06
			<b>176 Subtotal</b>		<b>953.96</b>
177	Title IV, Part B, 21st Century				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		1XXX	Instruction		
			1XX Personal Services - Salaries		37,250.52
			2XX Personal Services - Employee Benefits		8,385.24
			3XX Purchased Professional and Technical Services		2,337.43
			5XX Other Purchased Services		111.77
			6XX Supplies and Materials		3,226.04
			<b>177 Subtotal</b>		<b>51,311.00</b>
315	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		14,002.13
			2XX Personal Services - Employee Benefits		10,200.12
			3XX Purchased Professional and Technical Services		1,081.82
			6XX Supplies and Materials		2,735.55
			<b>315 Subtotal</b>		<b>28,019.62</b>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
316	Title I, Part A, Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
		1XX	Personal Services - Salaries		156,739.89
		2XX	Personal Services - Employee Benefits		46,991.98
		3XX	Purchased Professional and Technical Services		14,785.55
		5XX	Other Purchased Services		472.50
		6XX	Supplies and Materials		5,027.31
			316 Subtotal		224,017.23
394	Student Interventionist				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries		20,417.38
		2XX	Personal Services - Employee Benefits		7,486.60
			394 Subtotal		27,903.98
412	Fuel Up to Play 60				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		1,925.79
			412 Subtotal		1,925.79
456	No Kid Hungry - Share Our Strength				
	465 Federal Miscellaneous Grants from OPI				
	1XXX Instruction				
		6XX	Supplies and Materials		4,988.17
			456 Subtotal		4,988.17
622	Playground - Donation				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		5,736.93
			622 Subtotal		5,736.93
623	DONATION 14-15				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		3,302.30
			623 Subtotal		3,302.30
775	IDEA Part B				
	456 IDEA, Part B, Children with Disabilities				
	1XXX Instruction				
		1XX	Personal Services - Salaries		2,118.12
		2XX	Personal Services - Employee Benefits		5,871.37
		3XX	Purchased Professional and Technical Services		10,321.20



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials		428.65
			<b>775 Subtotal</b>		18,739.34
<b>776</b>	<b>IDEA Part B</b>				
	<b>456 IDEA, Part B, Children with Disabilities</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries		44,846.79
			2XX Personal Services - Employee Benefits		16,927.49
			3XX Purchased Professional and Technical Services		34,367.54
			5XX Other Purchased Services		743.08
			6XX Supplies and Materials		3,257.57
			<b>776 Subtotal</b>		100,142.47
<b>796</b>	<b>IDEA Preschool</b>				
	<b>457 IDEA Preschool</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries		1,977.00
			2XX Personal Services - Employee Benefits		160.00
			<b>796 Subtotal</b>		2,137.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>508,800.40</b>

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					-1,603.07 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					542,000.22 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					508,800.40 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	3,876.08	Less Last Year	0.00	(4b)	3,876.08
					3,876.08 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					35,472.83 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
006 MBI-OPI	424.37	939.59	-515.22
009 Kootenai Tribe	2,000.00	0.00	2,000.00
010 Alta Care Medicaid Reimbursement	18,439.33	14,227.59	4,211.74
011 Refund	507.84	507.84	0.00
025 Miscellaneous	5,450.92	4,686.28	764.64
030 Town Pump Donation	0.00	500.00	-500.00
036 MOST 15-16	5,000.00	5,000.00	0.00



# Trustees' Financial Summary

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## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
096 Rural Low Income (Title VI-B-2)	8,571.00	8,571.00	0.00
136 Gifted and Talented	5,190.31	5,190.31	0.00
176 Title IV, Part B, 21st Century	0.00	953.96	-953.96
177 Title IV, Part B, 21st Century	51,311.00	51,311.00	0.00
315 Title I, Part A, Improving Basic Programs	27,882.00	28,019.62	-137.62
316 Title I, Part A, Improving Basic Programs	224,017.23	224,017.23	0.00
394 Student Interventionist	30,000.00	27,903.98	2,096.02
412 Fuel Up to Play 60	2,330.00	1,925.79	404.21
456 No Kid Hungry - Share Our Strength	0.00	4,988.17	-4,988.17
622 Playground - Donation	3,195.75	5,736.93	-2,541.18
623 DONATION 14-15	0.00	3,302.30	-3,302.30
775 IDEA Part B	55,401.00	18,739.34	36,661.66
776 IDEA Part B	100,142.47	100,142.47	0.00
796 IDEA Preschool	2,137.00	2,137.00	0.00
<b>Total</b>	<b>542,000.22</b>	<b>508,800.40</b>	<b>33,199.82</b>



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 17
PRC	Revenue	2015 Value	2016 Value	
	1110 District Tax Levy	23,385.31	17,747.41	
	1190 Penalties and Interest on Taxes	67.33	114.99	
	1510 Interest Earnings	14.31	22.72	
	1900 Other Revenue from Local Sources	0.00	947.50	
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>23,466.95</b>	<b>18,832.62</b>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	9,535.42	8,077.52
			2XX Personal Services - Employee Benefits	324.12	669.41
			3XX Purchased Professional and Technical Services	3,972.70	1,355.75
			5XX Other Purchased Services	672.56	566.90
			6XX Supplies and Materials	720.50	6,237.65
			810 Dues and Fees	2,024.70	0.00
	<b>999 Undistributed</b>				
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	8,092.77
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>17,250.00</b>	<b>25,000.00</b>

Schedule Of Changes Worksheet					Fund Code 17
Beginning Fund Balance					7,665.24 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					18,832.62 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					25,000.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	1,630.10	Less Last Year	0.00	(4b)	1,630.10
					1,630.10 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,127.96 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 20 - Lease-Rental Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	8.03	6.98
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>8.03</u>	<u>6.98</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 20

Beginning Fund Balance					3,052.86 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6.98 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,059.84 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	19.74	28.04
	5300 Operating Transfers from Other Funds	22,816.46	4,367.78
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>22,836.20</b>	<b>4,395.82</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		25XX	Support Services - Business			
			1XX	Personal Services - Salaries	18,119.56	4,038.96
			2XX	Personal Services - Employee Benefits	1,881.91	290.84
		26XX	Operation and Maintenance of Plant Services			
			1XX	Personal Services - Salaries	1,631.25	0.00
			2XX	Personal Services - Employee Benefits	167.29	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				21,800.01	4,329.80	

Schedule Of Changes Worksheet						Fund Code 21
Beginning Fund Balance						13,434.77 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,395.82 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,329.80 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						13,500.79 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 24 - Metal Mines Tax Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 24

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	428.58	337.49
	2115 County Hard Rock Mining Impact Trust Reserve Proceeds	8.90	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>437.48</b>	<b>337.49</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 24

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet Fund Code 24

Beginning Fund Balance						161,626.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						337.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						161,963.82	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1.96	18.78
	3281 State Technology Aid	1,783.75	1,739.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,785.71	1,758.13

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	744.48	0.00
			6XX Supplies and Materials	1,039.27	0.00
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	8,550.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,783.75	8,550.40

Schedule Of Changes Worksheet					Fund Code 28
Beginning Fund Balance					6,811.05 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,758.13 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					8,550.40 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					18.78 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	58,023.52	74,270.23
	1190 Penalties and Interest on Taxes	211.17	333.32
	1510 Interest Earnings	1.60	0.61
	1900 Other Revenue from Local Sources	0.00	866.50
	3120 State Guaranteed Tax Base Aid	12,894.67	14,454.48
	5120 Proceeds from Refunding Bonds	0.00	530,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>71,130.96</b>	<b>619,925.14</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			840 Principal On Debt	55,000.00	81,151.93
			850 Interest on Debt	27,225.00	0.00
			860 Agent Fees/Issuance Costs	350.00	650.00
		63XX	Refunding Bonds Used to Retire Old Issues		
			840 Principal On Debt	0.00	493,848.00
			850 Interest on Debt	0.00	22,396.00
			860 Agent Fees/Issuance Costs	0.00	13,756.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>82,575.00</b>	<b>611,801.93</b>

#### Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	10,093.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	619,925.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	611,801.93	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	18,216.56	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 61
PRC	Revenue	2015 Value	2016 Value	
200	Building Reserve - Safety			
	5301 School Safety and Security Transfer	15,000.00	0.00	
	6100 Material Prior Period Revenue Adjustments	360.00	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		15,360.00	0.00	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61
PRC	Program	Function	Object	2015 Value	2016 Value
200	Building Reserve - Safety				
	190	School Safety Projects			
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	0.00	280.50
			6XX Supplies and Materials	19,141.73	4,904.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				19,141.73	5,184.70

Schedule Of Changes Worksheet				Fund Code 61
Beginning Fund Balance				5,184.70 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				0.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				5,184.70 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				0.00 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 82 - Interlocal Agreement Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	42.21	38.12
	1900 Other Revenue from Local Sources	8,832.03	2,413.15
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>8,874.24</u>	<u>2,451.27</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
	280	Special Education - Local and State			
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	11,384.88	6,631.95
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>11,384.88</u>	<u>6,631.95</u>

#### Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance	18,681.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,451.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,631.95	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	14,500.72	(5)

# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	67,129.76	55,465.81
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	1,319.80
XX	457 1XXX 112	Certified Teacher Staff Salaries	1,984.00	1,977.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	828,505.26	856,233.26
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	5,735.88	34,139.43
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	40,110.51	42,497.69
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

FY2015-16

Submit ID: 0519-22733696

27 Lincoln County

0519 Troy Elem

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	41,126.40
b. Related Services Block Grant Entitlement	13,708.80
c. Total Entitlements Subject to Reversion	54,835.20

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	72,930.81
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	73,948.32
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0519-22733696

**27 Lincoln County**

**0519 Troy Elem**

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	55,465.81	12,158.45	0.00	0.00	0.00
280	1XXX	2XX	3,634.93	2,247.13	0.00	0.00	0.00
280	1XXX	3XX	442.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>			59,542.74	14,405.58	0.00	0.00	0.00

73,948.32

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.  
ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



# Trustees' Financial Summary

**FY2015-16**

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**0519 Troy Elem**

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	364,754.00	0.00	0.00	0.00	364,754.00
Land Improvements	7,121.00	0.00	0.00	0.00	7,121.00
Buildings	2,612,054.00	0.00	0.00	0.00	2,612,054.00
*** Machinery and Equipment	894,812.47	58,028.26	5,969.75	0.00	958,810.48
Totals at Historical Cost	3,878,741.47	58,028.26	5,969.75	0.00	3,942,739.48
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	3,878,741.47	58,028.26	5,969.75	0.00	3,942,739.48

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0519-22733696

**27 Lincoln County**

**0519 Troy Elem**

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	100,061.48	6,958.11	0.00	0.00	107,019.59	0.00	107,019.59
Loans Payable	16,331.84	0.00	0.00	9,581.18	6,750.66	0.00	6,750.66
Other Post Employment Benefits	569,105.23	28,152.00	0.00	0.00	597,257.23	33,690.20	563,567.03
Total Governmental Activity							
Non-bond Long-Term Liabilities	685,498.55	35,110.11	0.00	9,581.18	711,027.48	33,690.20	677,337.28
<b>Bond(s)</b>							
07/01/2008	550,000.00	0.00	60,000.00	490,000.00	0.00	0.00	0.00
02/24/2016	0.00	530,000.00	0.00	0.00	505,000.00	65,000.00	440,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	550,000.00	530,000.00	60,000.00	490,000.00	505,000.00	65,000.00	440,000.00

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0519-22733696

**27 Lincoln County**

**0519 Troy Elem**

## Net Pension Liability FY2016

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>Governmental</b>				
Net Pension - PERS	41,550.00	299,194.43	0.00	340,744.43
Net Pension - TRS	1,570,093.00	415,663.12	0.00	1,985,756.12